[Additional data on individual cities has been marked for either 361 or 369 or both. For reference to these cities see Index, category 116, 6: Spate AW1 India.]

27 per cent. The incidence of revenue varies from about 10 annas to Rs. 12 per acre, and represents an all-round rate of about 30 per cent. of the gross produce. Regular settlements have also been completed in other parts of the State, such as Gilgit, Jammu, and Baltistān. The total receipts from land revenue amounted to 38·9 lakhs in 1905–6.

Miscellaneous revenue. Excise.

The Excise department of the State is chiefly concerned with the manufacture and sale of liquor, including wine and brandy, at the Gupkar distillery. In 1900 the administration was examined *by an officer lent by the British Government*, and as a consequence private distilleries in the province of Jammu were entirely closed. The total receipts in 1900–1 were only Rs. 50,000, but by 1905–6 they had risen to Rs. 1,37,000.

Stamps.

In 1905–6 the total revenue from stamps was 2·22 lakhs, of which 1·6 lakhs represented receipts from judicial stamps.

Customs and octroi.

A considerable income is derived from customs and octroi levied on the trade which passes into the State. The receipts amounted to 9·2 lakhs in 1905–6.

Cesses.

Cesses are levied, amounting to 12½ per cent. on the land revenue, for the following objects: payments to *lambardārs* (village headmen), 5 per cent.; *patwāris* and *saildārs*, 4½ per cent.; education, ¾ per cent.; and roads, 2½ per cent.

Municipalities.

There are two municipal committees in the State, one at Srīnagar, and the other at Jammu, presided over by the Chief Medical Officer, Kashmīr, and the governor of the Jammu province, respectively. The members are nominated by the Darbār as representatives of different communities. There is no separate municipal fund; the State provides the expenditure for municipal and sanitary purposes, while the receipts, such as octroi, are likewise credited to the general revenues. The expenditure in 1905–6 was Rs. 92,000, of which Rs. 6,400 was met from fees and taxes and the balance by a grant from the State. In other towns conservancy establishments are maintained, which are under the municipal committee of the province in which the town is situated. Great improvements have lately been made in the drainage system of Jammu town.

Public works.

The expenditure on public works in 1905–6 was 30·8 lakhs, and will always be heavy. The maintenance of long lines of communication between Kashmīr and India and between Kashmīr, Gilgit, and Ladākh, the cost of buildings in Srīnagar and Jammu, and the enormous losses which have to be repaired when great floods and earthquakes occur render a large annual outlay inevitable. The road from Kohāla to Bāramūla alone

end of 1941. A similar institution has been started at Jammu also. The Sericulture industry which is a Government monopoly and the carpet industry which has in recent years received subsidies provide employment for thousands of labourers. The increased industrial activities of the State have opened new avenues for industrial labour.

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The first Municipal Committees established in the State were purely official bodies, financed by Government and consisted of 24 nominated members in the case of Srinagar and 18 in the case of Jammu. The Governors of the respective Provinces functioned as *ex-officio* Presidents. In 1913, the constitution of the Municipal Committees was revised. The Srinagar Municipality was given 8 elected and 16 nominated members, and the Jammu Municipality 6 elected and 12 nominated members. One elected seat in each municipality was specially reserved for traders. In 1921 the right of election of a Vice-President from among the members of the Committee was granted.

The constitution of the Municipal Committees was further revised in 1927-28 and the elected element raised to one-half. In 1936, the franchise qualifications were lowered and brought in line with those prescribed for the Praja Sabha election. The elected element was substantially increased to provide a clear majority. The Municipal Act recently passed provides that unless the Government otherwise direct, the appointed members should not exceed one-fourth of the whole Committee. This Act has also enlarged the scope and powers of the Committees in many respects. A new procedure has been laid down for constituting municipalities and altering units or excluding areas from municipalities, and provision has been made for giving opportunities to the inhabitants of those areas that are proposed to be included in or excluded from the municipal limits to submit their objections within a specified time limit.

To guard against overcrowding in the cities of Jammu and Srinagar, several areas have been notified under the Town Planning Act and schemes for their development are under consideration. The Town